

IN THE SPECIFICATION

**Please amend the paragraph beginning at page 2, line 24, as follows:**

In addition, a method for forming a silicon carbide-based ceramic having a honeycomb shape has been disclosed in Japanese Unexamined Patent Application Publication No. 2001-226174 in which a paper-made corrugated fiberboard is impregnated with a slurry containing a resin and powdered silicon and is then carbonized, followed by reaction sintering and melt impregnation of silicon; however, ~~since~~ the paper-made corrugated fiberboard has a dimensional shrinkage of 10% to 20% in firing, and the surface thereof does not become a flat surface but it undulates. Furthermore, since a the remaining carbon amount of the paper is approximately only 10 percent by weight of the weight of the corrugated fiberboard, and a carbon yield obtained from the resin is also up to 60 percent by weight, the amount of carbon is small, and hence the amount of silicon carbide to be obtained by reaction with silicon is also small, thereby causing a problem in that the strength thereof is not high as a structural material. In addition, since the paper-made corrugated fiberboard is formed from waste paper as a starting material, calcium carbonate and oxides such as titanium oxide are contained in an amount of approximately 10 percent by weight of the weight of the corrugated fiberboard, and the oxides mentioned above serve as impurities and degrade heat resistance properties of the ceramic used as a structural material.

**Please amend the paragraph beginning at page 3, line 24, as follows:**

Through research on a fiber-reinforced silicon carbide composite material, the inventor of the present invention found that the reaction of forming silicon carbide, which reaction is between powdered silicon and carbon obtained from a resin, occurs while causing a decrease in volume, and that adhesion to a fiber is superior (Japanese Patent No. 2045825).

In addition, it was also found that when a porous material such as a corrugated fiberboard or sponge is impregnated with a slurry formed of a phenol resin and powdered silicon and is then processed by reaction sintering, followed by melt impregnation of silicon, a silicon carbide-based ~~heat-resistance~~ heat-resistant, light-weight, porous structural material can be manufactured in which bone portions are dense and have a small specific surface area (Japanese Unexamined Patent Application Publication No. 2001-226174).

**Please amend the paragraph beginning at page 4, line 15, as follows:**

Based on the findings described above, the present invention provides a silicon carbide-based ~~heat-resistance~~ heat-resistant porous structural material formed by an inexpensive process and a manufacturing method thereof, in which various shortcomings of a conventional silicon carbide-based porous structural material and a manufacturing method thereof are overcome, the shape of an as-molded porous structural body having a bone structure (framework architecture) that can be maintained without substantial shrinkage, the bone structure is being dense and strong, ~~and~~ wherein a product can be easily formed therefrom even when it has a complicated shape.